



























staff within the Department of Industry in respect the impact of the new legislation on cemetery operators with Crown land and particularly in respect of the application of the Crown Lands Management Regulation 2018. CCNSW maintains a legislative and regulatory compliance register and any changes applicable to the agency are reported to the Board on an annual basis or more frequently if required.

## Exemptions

As CCNSW staff are employed by the Department of Industry and the agency is part of the Lands & Water Division of the Department of Industry, CCNSW falls under Departmental policies in respect of disability inclusion plans, workforce diversity, multicultural policies and services program. The agency is covered under the Work, Health and Safety Strategic Plan of Lands in the Lands & Water Division of the Department. The agency has only six staff, however of note 16% of the workforce has a non- English speaking background.

## Human resources

In accordance with the *Cemeteries and Crematoria Act 2013*, CCNSW does not directly employ staff. Staff are engaged by the NSW Department of Industry and were domiciled within the Department of Industry—Lands & Water Division during 2017–2018. The composition and salary bands of staff are shown in the table below.

Salary Level	\$0	\$41,679	\$54,742	\$61,198	\$77,441	\$100,145	\$125,181 >		Total
	\$41,679	\$54,742	\$61,198	\$77,441	\$100,145	\$125,181	Non ES	ES*	
<b>Female</b>					2			1	3
<b>Male</b>							4		4
<b>Totals</b>					<b>2</b>		<b>4</b>	<b>1</b>	<b>7</b>

\*ES: refers to the Executive Service of the NSW Public Service

Staff turnover during 2017–2018 was one member of staff.

## Numbers and remuneration of senior executives

The total number of executives employed at the end of the 2017–18 financial year was 1 being the Chief Executive Officer

	Band	Female	Male	TRP band (\$)
2016-2017	SE1	1		\$174,500-\$248,850
2017-2018	SE1	1		\$183,300-\$261,950

## Compensation paid to Key Management Personnel

In accordance with AASB 124, CCNSW is required to disclose compensation paid to those persons (defined as Key Management Personnel) who have the authority and responsibility for planning, directing and controlling the activities of the agency, directly or indirectly. The financial statements provide the required information.

## Consultants

### Consultants over \$50,000

Consultant	Costs \$	Title/Nature
PwC	66,000	Rookwood Future Governance Review
<b>Total</b>	<b>66,000</b>	

## Consultants under \$50,000

Consultant	Costs \$	No of engagements
Management services	70,000	2
Organisational review	6,600	1
<b>Total</b>	<b>76,000</b>	<b>3</b>

## Promotion—Overseas travel

There were no overseas visits by staff of CCNSW during 2017–2018.

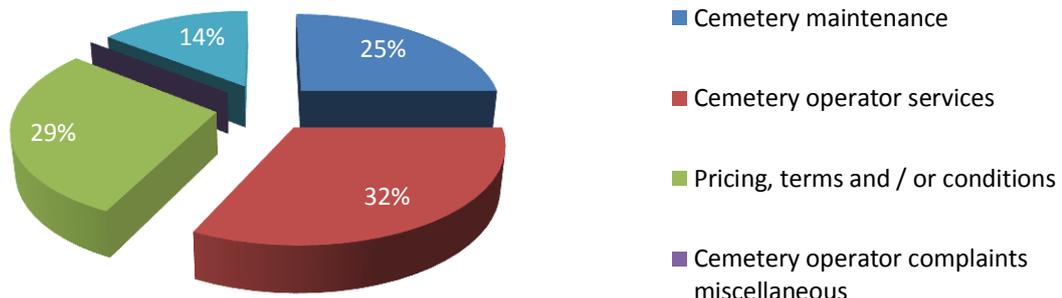
## Consumer response

CCNSW has a publicly available complaints management policy and procedure and received a small number of consumer complaints regarding cemetery operators. Consumers are encouraged first to contact the cemetery or crematoria operator to resolve the matter. CCNSW only has specific power to direct resolution where the complaint is in relation to the *Cemeteries and Crematoria Act 2013* or provisions in Crown lands regulation that relate to cemeteries on Crown land. CCNSW can oversee and work with a cemetery or crematoria operator to resolve a complaint consistent with best practice and community expectations.

The categories of complaint are shown overpage and included:

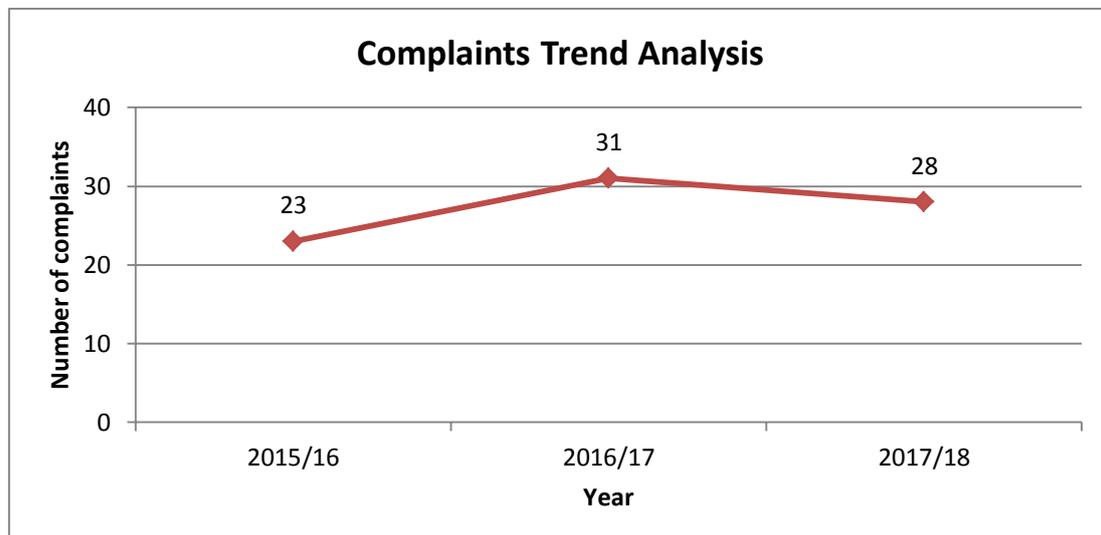
Classification of complaints			
<b>Total number of complaints 2017–18: 28</b>  <b>Category of complaints: Regulatory: 28 Governance: 0</b>	Regulatory Sub-Category		
	Sub-classification	Sub-count	Types of matters raised
	<i>Cemetery maintenance</i>	7	Headstone safety, grounds maintenance, inappropriate use.
	<i>Cemetery operator services</i>	9	Headstone inscription, urn label, interment or cremation processes, memorialisation, delay in provision of services, transfer of burial right.
	<i>Pricing, terms and / or conditions</i>	8	Transfer fees, burial register, pricing, terms of burial right.
	<i>Cemetery operator complaints miscellaneous</i>	0	Access to cemetery, new cemetery site.
	<i>Other - external factors that impact operations of a cemetery</i>	4	Removal of headstone, Interment processes due to court matter, damage to memorial by external contractor.

## 2017/18 Complaints by Regulatory Sub-Category



The trend of complaints received by CCNSW has remained constant. All of the complaints were of a regulatory nature and four of these were received as representations direct to the Minister for Members of Parliament.

## Complaints Trend Analysis



During 2017–18 there were 20 representations to the Minister (the Hon Paul Toole MP) in their capacity as Minister for Lands which were related to cemeteries and crematoria matters.

### Payment of accounts

Various accounting and corporate services, including account payments, are provided to CCNSW by the Department of Industry through its Corporate Partnerships Division. CCNSW operates under a formal corporate and shared services agreement with the Division which covers all corporate functions and services including legal advice. Reporting on account payment performance is provided at a Departmental level.

### Risk management and insurance activities

While located in the suburb of Newington, insurance coverage for the building structure was provided by the NSW Food Authority as CCNSW had a licence with the Food Authority for office space. In May 2018, CCNSW relocated to 10 Valentine Avenue, Parramatta joining other branches of the Department of Industry.

## Work, health and safety

CCNSW was represented on the Department of Industry— Lands Work Health and Safety committee. CCNSW has contributed to the WHS risk register for Lands and the annual workplace inspection was conducted at the Newington offices. CCNSW relocated to Parramatta in May 2018.

## Budget

### CCNSW Budget 2017–2018

Expenditure area	Function of budget allocation	Total budget 2017 18
Employee related	Salaries and board remuneration	1,125,433.18
Consultants	Rookwood Future Governance Review strategic planning & charter development	66,000.00
Advertising & promotion	Website development, recruitment and reporting printing	38,050.44
Travel & entertainment	Travel, airfares, car parking, taxi/public transport catering and accommodation	9,356.51
Occupancy & maintenance	Property and utilities	90,580.51
Training and development	Staff professional development	6,276.05
Legal fees	Legal fees	3,661.76
Other operating expenses	Audit fees, printing, postage, motor vehicle, office consumables	32,925.36
Other fees	Events, computer leasing, computer software, conference seminar, membership, other fees, equipment & furniture hire	3623.53
<b>Total</b>		<b>\$1,375,907.34</b>

## Privacy

CCNSW complies with the *Privacy and Personal Information Protection Act 1998*. Cemeteries and Crematoria NSW only collects personal information for a lawful purpose which directly relates to our primary regulatory function as a NSW Government agency and such information is secured with restricted access. CCNSW will not disclose personal information to any party without the information owner's consent unless legally required to do so.

## Public Interest Disclosures

There were no public disclosures under the *Public Interest Disclosures Act 1994* during 2017–2018.

## Applications under the *Government Information (Public Access) Act 2009*

During 2017–2018 CCNSW provided information and records to the Department of Industry for formal applications for information made under the *Government Information (Public Access) Act 2009*. The Department of Industry centrally manages and determines the release of information under the GIPA Act.

## Digital information security policy

Digital information and information systems security is encompassed on platforms by the NSW Department of Industry with CCNSW data and information is held on the servers of the Department of Industry. The agency has no independent ITC function and complies with IT security directives and protocols as required by the Department of Industry.

## **Issues of significance raised by the Auditor-General**

No issues of significance were raised by the Auditor-General during the audit of Cemeteries and Crematoria NSW for 2017–2018.

## **Annual Report cost and availability**

The CCNSW Annual Report 2017–2018 has been prepared in compliance with Premier's Memorandum 2013–09 with zero external cost. The Annual Report 2017–2018 is available on the CCNSW website and on the NSW Government's OpenGov NSW website. Electronic copies have been deposited with State Library of NSW, NSW Parliamentary Library and the National Library of Australia.

## **Appendices**

- Independent Auditor's Report
- Financial Statements 2017–2018



## INDEPENDENT AUDITOR'S REPORT

### Cemeteries and Crematoria NSW

To Members of the New South Wales Parliament

#### Opinion

I have audited the accompanying financial statements of Cemeteries and Crematoria NSW (CCNSW), which comprise the, the Statement of Comprehensive Income for the year ended 30 June 2018, the Statement of Financial Position as at 30 June 2018, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, notes comprising a Summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements:

- give a true and fair view of the financial position of CCNSW as at 30 June 2018, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- are in accordance with section 41B of the *Public Finance and Audit Act 1983* (PF&A Act) and the Public Finance and Audit Regulation 2015.

My opinion should be read in conjunction with the rest of this report.

#### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of CCNSW in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## **Other Information**

Other information comprises the information included in CCNSW's annual report for the year ended 30 June 2018, other than the financial statements and my Independent Auditor's Report thereon. The members of the Board of CCNSW are responsible for the other information.

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

## **The Board and Chief Executive's Responsibility for the Financial Statements**

The members of the Board of CCNSW and the Chief Executive are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the PF&A Act and for such internal control as the member of the Board and Chief Executive determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members of the Board and Chief Executive must assess CCNSW's ability to continue as a going concern except where CCNSW will be dissolved by an Act of Parliament or otherwise cease operations. The assessment must disclose, as applicable, matters related to going concern and the appropriateness of using the going concern basis of accounting.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

My opinion does *not* provide assurance:

- that CCNSW carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



C J Giumelli  
Director, Financial Audit Services

25 October 2018  
SYDNEY

# Cemeteries and Crematoria NSW

## Financial Statements

30 June 2018

**CEMETERIES AND CREMATORIA NSW  
STATEMENT BY CHAIR AND CHIEF EXECUTIVE OFFICER**

Pursuant to section 41C (1B) and (1C) of the *Public Finance and Audit Act 1983*, we state that:

- (a) the accompanying financial statements have been prepared in accordance with applicable Australian Accounting Standards (which include Australian Accounting Interpretations), the provisions of the *Public Finance and Audit Act 1983*, the applicable clauses of the *Public Finance and Audit Regulation 2015*, and the Financial Reporting Directions mandated by the Treasurer;
- (b) the accompanying financial statements exhibit a true and fair view of the financial position and the financial performance of Cemeteries and Crematoria NSW for the year ended 30 June 2018;
- (c) at the date of signing we are not aware of any circumstances that would render the financial statements misleading or inaccurate.



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Dr Stepan Kerkyasharian AO  
Chair

Date: 18.10.2018



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Catherine Manuel  
Chief Executive Officer

Date: 18.10.2018

Beginning of audited financial statements

CEMETERIES AND CREMATORIA NSW

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2018

	Notes	2018 \$	2017 \$
<b>Expenses excluding losses</b>			
Personnel services	2(a)	1,125,433	1,176,329
Other operating expenses	2(b)	250,476	362,608
<b>Total Expenses excluding losses</b>		<b>1,375,909</b>	<b>1,538,937</b>
<b>Revenue</b>			
Retained levies	3(a)	672,780	637,940
Investment revenue	3(b)	26,043	25,216
In-kind contribution - Department of Industry	3(c)	677,086	857,541
Other revenue	3(d)	-	18,240
<b>Total Revenue</b>		<b>1,375,909</b>	<b>1,538,937</b>
<b>Net Result</b>	7	-	-
<b>Total other comprehensive income</b>		-	-
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>-</b>	<b>-</b>

The accompanying notes form part of these financial statements.

**CEMETERIES AND CREMATORIA NSW  
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018**

	Notes	2018 \$	2017 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	1,835,494	1,669,570
Receivables	5	210,359	176,200
<b>Total Current Assets</b>		<b>2,045,853</b>	<b>1,845,770</b>
<b>Total Assets</b>		<b>2,045,853</b>	<b>1,845,770</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	6	420,336	220,253
<b>Total Current Liabilities</b>		<b>420,336</b>	<b>220,253</b>
<b>Total Liabilities</b>		<b>420,336</b>	<b>220,253</b>
<b>Net Assets</b>		<b>1,625,517</b>	<b>1,625,517</b>
<b>EQUITY</b>			
Accumulated funds		1,625,517	1,625,517
<b>Total Equity</b>		<b>1,625,517</b>	<b>1,625,517</b>

The accompanying notes form part of these financial statements.

**CEMETERIES AND CREMATORIA NSW**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018**

	Note	Accumulated Funds \$	Total Equity \$
<b>Balance at 1 July 2017</b>		1,625,517	1,625,517
Net result for the year		-	-
<b>Balance at 30 June 2018</b>		<u>1,625,517</u>	<u>1,625,517</u>
<b>Balance at 1 July 2016</b>		9,923	9,923
Net result for the year		-	-
<b>Transactions with owners in their capacity as owners</b>			
Increase / (decrease) in net assets from equity transfers		1,615,594	1,615,594
<b>Total transactions with owners in their capacity as owners</b>	11	<u>1,615,594</u>	<u>1,615,594</u>
<b>Balance at 30 June 2017</b>		<u>1,625,517</u>	<u>1,625,517</u>

The accompanying notes form part of these financial statements.



















